

COUNTY OF YORK, VIRGINIA
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended June 30, 2004

	Business-type Activities - Enterprise Funds						Governmental Activities
	Sanitary District No. 2	Solid Waste	Sewer Utility	Yorktown Revitalization	Nonmajor Enterprise Funds	Total	Internal Service Fund
Operating Revenues							
Charges for services	\$ -	\$ 3,222,315	\$ 6,233,117	\$ -	\$ 689,201	\$ 10,144,633	\$ 2,280,287
Miscellaneous	-	5,767	25,548	-	124	31,439	55,607
Total operating revenues	-	3,228,082	6,258,665	-	689,325	10,176,072	2,335,894
Operating Expenses							
Personal services	-	471,702	2,099,226	-	59,968	2,630,896	500,812
Contractual services	-	3,799,310	1,035,467	-	31,556	4,866,333	93,123
Materials and supplies	-	106,351	354,163	396,126	348,991	1,205,631	1,155,676
Payment to Newport News Waterworks	-	-	-	-	515,763	515,763	-
Payment to component unit - IDA	-	-	-	150,000	-	150,000	-
Depreciation	477,406	176,083	1,565,062	966	150,243	2,369,760	449,484
Amortization	-	7,665	5,608	-	-	13,273	-
Bad debt	-	325	-	-	329	654	-
Total operating expenses	477,406	4,561,436	5,059,526	547,092	1,106,850	11,752,310	2,199,095
Operating income (loss)	(477,406)	(1,333,354)	1,199,139	(547,092)	(417,525)	(1,576,238)	136,799
Nonoperating Revenues (Expenses)							
Interest income	-	941	108,405	552	6,530	116,428	14,208
Gain (loss) on disposal of capital assets	-	(16,805)	-	34,639	-	17,834	(17,624)
Interest and fiscal charges	-	(61,371)	(532,173)	-	-	(593,544)	-
Total nonoperating revenues (expenses)	-	(77,235)	(423,768)	35,191	6,530	(459,282)	(3,416)
Income (loss) before contributions and transfers	(477,406)	(1,410,589)	775,371	(511,901)	(410,995)	(2,035,520)	133,383
Capital Contributions	-	-	2,910,581	-	178,263	3,088,844	-
Transfers In	-	1,000,000	996,698	392,000	438,973	2,827,671	87,891
Transfers Out	-	-	(14,240)	-	-	(14,240)	-
Extraordinary Item - Hurricane Isabel	-	(808,789)	75,569	-	-	(733,220)	-
Change in net assets	(477,406)	(1,219,378)	4,743,979	(119,901)	206,241	3,133,535	221,274
Total net assets, beginning of year	11,166,749	572,751	62,102,262	(36,440)	5,176,614	78,981,936	3,257,200
Total net assets, end of year	\$ 10,689,343	\$ (646,627)	\$ 66,846,241	\$ (156,341)	\$ 5,382,855	\$ 82,115,471	\$ 3,478,474

The accompanying notes are an integral part of the basic financial statements.